

Education Law §3614 School Funding Allocation Report

Part F - Data Justifications

Part A

A-II. District Spending Allocated to Individual Schools

1. **Threshold Triggered:** The total per pupil spending amount entered for Other School Districts (excl. Special Act Districts), calculated by dividing \$35,000 by 1 pupil(s), varies by more than 25% and \$1,000 (per pupil) from the district's 2021-22 School Funding Transparency Form. Please review and revise the entered data or provide justification below for this significant variance.

Field	State/Local	+	Federal	=	Total	/	Pupils	=	Per Pupil
Other School Districts (excl. Special Act Districts)	35,000		0		\$35,000		1		\$35,000.00
2021-2022 SFT Reported Spending	43,291		0		\$43,291		2		\$21,645.50
Dollar Change from Prior Submission								=	\$13,355
Percentage Change from Prior Submission								=	61.70%

District Justification

We believe this cost is accurate. This line includes both general education and special education foster students thus the amount per student can fluctuate greatly.

A-III. Central District Costs

2. **Threshold Triggered:** The total spending amount entered for OPEB is greater than 7% of the districts "Total Major Operating Funds" entered on line 5 of Part A-II, a significant deviation from the statewide average. Please review and revise the entered data or provide a justification below for this variance.

Field	State/Local Funding	+	Federal Funding	=	Total
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OPEB			\$2,000,759
	1,945,759	55,000	Total Major Operating Funds Spending
17,985,059		1,803,035	\$19,788,094
Percentage of Total Major Operating Funds Spending			= 10.11%

District Justification

The district has implemented better tracking and coding of retiree costs so we feel these figures are accurate. This cost is based on retiree health insurance which is quite expensive, and as the district is a small district, there is less overall expense to spread this over/compare to.